



VIRGINIA LOTTERY
POWER PLAY

REPORT ON APPLYING
AGREED-UPON PROCEDURES
FOR THE PERIOD
APRIL 2015 THROUGH MARCH 2016

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Members of the Virginia Lottery Board
900 East Main Street
Richmond, Virginia

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures enumerated below, which were agreed to by the Virginia Lottery and the other member lotteries in the states of Georgia, Illinois, Massachusetts, Michigan, New Jersey, New York, Ohio, and Washington (referred to as the "Member Lotteries"), which operate **Power Play**, solely to assist the Virginia Lottery and Member Lotteries with respect to the evaluation of the following financial information associated with Power Play: Virginia Lottery's sales and prize expense for the period April 2015 through March 2016, and the Virginia Lottery's receivable or payable as of March 2016. Virginia Lottery is responsible for its records of financial information associated with Power Play. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Virginia Lottery and Member Lotteries. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon procedures that we performed and our findings are as follows:

- A. We obtained from the Virginia Lottery the "Draw Activity" and the "Fixed Prize Analysis" reports for the period April 2015 through March 2016 and attached those as Exhibits I and II, respectively. We verified the mathematical accuracy of the schedules.
- B. We randomly selected the following five Power Play draw dates from the period April 2015 through March 2016 for testing as indicated in "C," "D," and "E" below.

November 18, 2015
December 26, 2015
February 3, 2016

March 2, 2016
March 30, 2016

- C. For each Power Play draw date selected in step “B” above, we compared the total amount of sales as shown on the daily sales report produced by the Virginia Lottery’s gaming system and the total amount of sales shown on the related daily sales report produced by the Internal Control System (ICS) with the balance listed in the “Sales” column for the respective draw date on the “Draw Activity” report attached as Exhibit I and found them to be in agreement.
- D. We calculated the total dollar amount of the fixed prizes for the draw dates selected in step “B” above, based on the total number of winners from the Virginia Lottery’s gaming system for each prize level and the prize structure of the Power Play’s fixed prizes (as defined in the official game rules). We compared the calculated expense with the amount listed in the “Actual Fixed Prizes” column for the respective draw date on the “Draw Activity” report attached as Exhibit I and found them to be in agreement.
- E. For each draw date selected in step “B” above, we compared the amount of sales, actual fixed prizes, and share of fixed prizes shown on the “Draw Activity” report attached as Exhibit I to the amounts shown on the applicable Power Play Settlement Reports and found them to be in agreement.
- F. For the period identified in step “B” above, we randomly selected two months and obtained the “Expired Prize Settlement Report” distributed by the Virginia Lottery. For the two months selected, we obtained the actual fixed prizes awarded from the Virginia Lottery ICS and the prizes unclaimed from Virginia Lottery’s financial accounting records. We compared this data back to the data reported from the Virginia Lottery for each draw of the subject months and found them to be in agreement.
- G. We compared the amounts shown as the total of the actual fixed prizes and the total of the shared fixed prizes on the “Draw Activity” report attached as Exhibit I to the applicable amounts shown on the “Fixed Prize Analysis” report attached as Exhibit II and found them to be in agreement.
- H. We compared the total of the quarterly transfers to/from the Virginia Lottery for settlement of the fixed prize liability as shown in the Virginia Lottery’s cash disbursement subsidiary records to the amount listed in the “Qtrly/Yrly Settlements Transfers In/(Out)” column on the “Fixed Prize Analysis” report attached as Exhibit II and found them to be in agreement.
- I. We compared the balance listed as the Virginia Lottery’s receivable as of March 2016 for the fixed prizes as shown on the “Fixed Prize Analysis” report attached as Exhibit II to the Virginia Lottery’s financial accounting records and to the Power Play Prize Settlement Report as of March 2016 and found them to be in agreement.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified financial information associated with Power Play. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Virginia Lottery and Member Lotteries as specified above and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

AUDITOR OF PUBLIC ACCOUNTS

AC/alh

Power Play
Virginia Lottery Draw Activity
From April 2015 through March 2016

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
4/1/2015	\$ 53,692	\$ 14,882	\$ 15,101	\$ -	\$ -
4/4/2015	61,036	37,412	21,501	-	-
4/8/2015	54,844	7,991	8,220	-	-
4/11/2015	60,551	9,008	9,245	-	-
4/15/2015	49,689	32,640	19,023	-	-
4/18/2015	55,075	17,650	20,456	-	-
4/22/2015	47,642	7,185	6,786	-	-
4/25/2015	54,775	8,300	9,697	-	-
4/29/2015	49,559	17,006	17,938	-	-
5/2/2015	59,387	17,754	148,536	-	-
5/6/2015	52,298	28,288	33,314	-	-
5/9/2015	58,859	18,024	22,256	-	-
5/13/2015	55,999	20,190	24,414	-	-
5/16/2015	63,870	8,379	10,672	-	-
5/20/2015	60,160	16,956	20,184	-	-
5/23/2015	69,536	30,318	29,818	-	-
5/27/2015	64,474	18,893	12,912	-	-
5/30/2015	75,521	10,615	10,920	-	-
6/3/2015	74,203	22,486	15,654	-	-
6/6/2015	53,230	25,722	25,039	-	-
6/10/2015	49,196	6,941	9,104	-	-
6/13/2015	55,091	8,534	7,983	-	-
6/17/2015	50,725	18,880	19,791	-	-
6/20/2015	56,376	8,543	9,890	-	-
6/24/2015	46,043	28,575	28,969	-	-
6/27/2015	53,227	31,164	35,278	-	-
7/1/2015	51,406	7,863	8,936	-	-
7/4/2015	55,860	19,386	24,468	-	-
7/8/2015	47,650	14,888	17,561	-	-
7/11/2015	52,794	8,212	8,165	-	-
7/15/2015	48,257	8,376	7,599	-	-
7/18/2015	54,689	14,824	15,457	-	-
7/22/2015	49,715	8,395	10,219	-	-
7/25/2015	57,104	16,112	16,494	-	-
7/29/2015	57,369	17,216	22,284	-	-
8/1/2015	68,096	41,762	28,612	-	-

Power Play
Virginia Lottery Draw Activity
From April 2015 through March 2016

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
8/5/2015	47,125	8,381	8,774	-	-
8/8/2015	52,887	24,561	23,821	-	-
8/12/2015	48,822	7,272	6,876	-	-
8/15/2015	56,297	24,459	25,125	-	-
8/19/2015	51,426	9,177	10,179	-	-
8/22/2015	57,805	33,564	33,073	-	-
8/26/2015	58,009	36,632	35,799	-	-
8/29/2015	66,379	9,322	10,959	-	-
9/2/2015	60,270	16,750	17,082	-	-
9/5/2015	69,267	11,020	13,119	-	-
9/9/2015	62,757	9,576	9,728	-	-
9/12/2015	71,735	20,650	21,597	-	-
9/16/2015	71,626	27,490	36,570	-	-
9/19/2015	88,010	2,013,233	366,758	-	-
9/23/2015	100,303	15,839	16,570	-	-
9/26/2015	111,345	35,446	37,277	-	-
9/30/2015	151,527	44,266	46,826	-	-
10/3/2015	55,970	8,570	9,994	-	-
10/7/2015	49,877	17,780	30,813	-	-
10/10/2015	57,238	9,988	9,759	-	-
10/14/2015	52,856	59,187	15,361	-	-
10/17/2015	58,324	20,190	19,192	-	-
10/21/2015	54,850	32,760	30,896	-	-
10/24/2015	65,348	21,974	21,491	-	-
10/28/2015	59,750	11,157	10,726	-	-
10/31/2015	70,849	15,163	21,398	-	-
11/4/2015	66,226	37,782	37,311	-	-
11/7/2015	53,365	9,623	9,940	-	-
11/11/2015	47,480	15,070	15,366	-	-
11/14/2015	54,082	19,526	32,536	-	-
11/18/2015	49,566	8,441	8,328	-	-
11/21/2015	56,280	17,646	18,436	-	-
11/25/2015	57,009	59,495	15,616	-	-
11/28/2015	60,269	19,852	32,919	-	-
12/2/2015	60,376	10,762	23,025	-	-
12/5/2015	67,785	13,368	13,755	-	-

**Power Play
Virginia Lottery Draw Activity
From April 2015 through March 2016**

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
12/9/2015	63,594	10,864	22,741	-	-
12/12/2015	71,283	11,963	12,003	-	-
12/16/2015	68,754	12,160	23,382	-	-
12/19/2015	85,309	15,065	15,059	-	-
12/23/2015	92,208	48,231	47,369	-	-
12/26/2015	92,912	15,343	15,169	-	-
12/30/2015	129,206	42,196	54,813	-	-
1/2/2016	192,335	36,624	69,632	-	-
1/6/2016	514,985	184,594	226,728	-	-
1/9/2016	1,225,072	466,110	565,664	-	-
1/13/2016	1,765,813	545,698	649,477	-	-
1/16/2016	98,014	16,439	28,658	-	-
1/20/2016	79,110	51,268	75,861	-	-
1/23/2016	59,892	30,609	30,648	-	-
1/27/2016	66,624	10,868	10,981	-	-
1/30/2016	79,257	197,643	62,124	-	-
2/3/2016	78,512	126,148	38,433	-	-
2/6/2016	83,679	30,936	31,439	-	-
2/10/2016	76,925	13,850	14,148	-	-
2/13/2016	82,850	13,928	20,462	-	-
2/17/2016	75,461	13,483	19,812	-	-
2/20/2016	91,751	65,452	66,507	-	-
2/24/2016	86,197	31,768	31,732	-	-
2/27/2016	98,072	35,722	34,711	-	-
3/2/2016	97,288	16,852	17,309	-	-
3/5/2016	67,031	11,177	17,652	-	-
3/9/2016	58,318	21,808	34,082	-	-
3/12/2016	64,983	11,022	10,623	-	-
3/16/2016	59,197	20,188	31,762	-	-
3/19/2016	65,984	25,094	37,041	-	-
3/23/2016	60,630	23,704	34,773	-	-
3/26/2016	71,595	23,384	37,084	-	-
3/30/2016	65,183	11,161	10,926	-	-
Total	\$10,319,112	\$5,576,694	\$4,248,296	\$ -	\$ -

Power Play
Virginia Lottery Fixed Prize Analysis
From April 2015 through March 2016

Exhibit II

State	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In/Out	Receivable (Payable)
Georgia	\$ 3,644	\$ 2,225,506	\$ 2,929,098	\$ (53,808)	\$ (646,140)
Illinois	1,343,921	4,672,939	4,315,145	1,272,292	429,423
Massachusetts	2,085,369	3,197,117	2,473,305	3,020,956	(211,775)
Michigan	(1,007,968)	1,866,719	2,500,725	(1,107,608)	(534,366)
New Jersey	(534,448)	4,775,562	4,159,778	(680,138)	761,474
New York	109,399	4,310,858	5,256,881	(101,796)	(734,828)
Ohio	(1,042,759)	5,839,054	6,166,608	(1,211,597)	(158,716)
Virginia	(451,479)	5,576,694	4,248,296	(571,844)	1,448,763
Washington	(505,679)	1,378,716	1,793,329	(566,457)	(353,835)
Total	\$ -	\$33,843,165	\$33,843,165	\$ -	\$ -